

# Taxation and Revenue Department

## 2010 FORM WT

### Statement of Certain Trust Distributions of Withholding From Oil and Gas Proceeds

This form is to be used by beneficiaries of a simple or grantor trust to claim tax withheld on behalf of the simple or grantor trust from oil and gas proceeds and distributed to the beneficiaries. Form W-T must be attached to the beneficiary's New Mexico income tax return as verification that tax has been withheld and paid to the State of New Mexico and is distributed by the trust to the beneficiary.

- Beneficiaries may report tax withheld and paid to the State of New Mexico on their 2010 New Mexico income tax return.

Tax withheld on Form WT is reported by the beneficiary as follows:

- If filing Form PIT-1, report the withholding on line 25, Form PIT-1.
- If filing Form CIT-1, report the withholding on line 21, Form CIT-1.
- If filing Form PTE, report the withholding on line 14, Form PTE.
- If filing Form FID-1, report the withholding on line 15, Form FID-1.

### 2010 New Mexico Form WT

#### Statement of Certain Trust Distributions of Withholding From Oil and Gas Proceeds

Name of trust		
Mailing address of trust		Check if foreign address <input type="checkbox"/>
City	State	ZIP code
Social security number (SSN) or Federal employer identification number (FEIN)		Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN
Name of beneficiary		
Mailing address of beneficiary		Check if foreign address <input type="checkbox"/>
City	State	ZIP code
Beneficiary SSN/FEIN	Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN	Beneficiary's New Mexico withholding \$

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Mailing address of trust		Check if foreign address <input type="checkbox"/>
City	State	ZIP code
Social security number (SSN) or Federal employer identification number (FEIN)		Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN
Name of beneficiary		
Mailing address of beneficiary		Check if foreign address <input type="checkbox"/>
City	State	ZIP code
Beneficiary SSN/FEIN	Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN	Beneficiary's New Mexico withholding \$